

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-79,881.25	305,846.61
		TOTAL ASSETS	-79,881.25	305,846.61
LIABILITIES				
10	7421A	ACCOUNTS PAYABLE ACI	14,841.51	-1,291.88
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-57.27	-249.46
10	7461UC	ACCRUED LIAB UNEMPL INS	-291.95	-751.34
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,631.18	17,365.16
10	7471	FEDERAL TAX WITHHELD PAYABLE	-379.17	.00
10	7472	FICA WITHHELD PAYABLE	-116.00	.00
10	7473	STATE TAX WITHHELD PAYABLE	-154.73	.00
10	7603	PURCHASE OBLIGATIONS	-85,232.50	512,514.49
		TOTAL LIABILITIES	-75,021.29	527,586.97
FUND BALANCE				
10	6302	REVENUES CONTROL	-575,796.41	-3,296,666.66
10	7602	EXPENDITURES CONTROL	645,466.45	3,133,622.54
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-157,874.97
10	8753	ASSIGNED-PURCH OBL - CURRENT	85,232.50	-512,514.49
		TOTAL FUND BALANCE	154,902.54	-833,433.58
		TOTAL LIABILITIES + FUND BALANCE	79,881.25	-305,846.61

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-129,591.74	-227,978.53
		TOTAL ASSETS	-129,591.74	-227,978.53
LIABILITIES				
20	7421A	ACCOUNTS PAYABLE ACI	.00	-1,166.87
20	7603	PURCHASE OBLIGATIONS	14,115.10	167,262.99
		TOTAL LIABILITIES	14,115.10	166,096.12
FUND BALANCE				
20	6302	REVENUES CONTROL	-122,258.97	-984,714.86
20	7602	EXPENDITURES CONTROL	251,850.71	1,213,860.26
20	8753	ASSIGNED-PURCH OBL - CURRENT	-14,115.10	-167,262.99
		TOTAL FUND BALANCE	115,476.64	61,882.41
		TOTAL LIABILITIES + FUND BALANCE	129,591.74	227,978.53

BALANCE SHEET FOR 2025 5

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-4,960.52	27,863.16
		TOTAL ASSETS	-4,960.52	27,863.16
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-5,400.00	9,065.19
		TOTAL LIABILITIES	-5,400.00	9,065.19
FUND BALANCE				
21	6302	REVENUES CONTROL	-18.00	-35,565.43
21	7602	EXPENDITURES CONTROL	4,978.52	7,702.27
21	8753	ASSIGNED-PURCH OBL - CURRENT	5,400.00	-9,065.19
		TOTAL FUND BALANCE	10,360.52	-36,928.35
		TOTAL LIABILITIES + FUND BALANCE	4,960.52	-27,863.16

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 5

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-20,952.80	138,302.53
		TOTAL ASSETS	-20,952.80	138,302.53
LIABILITIES				
25	7421A	ACCOUNTS PAYABLE ACI	2,623.02	-1,402.00
25	7603	PURCHASE OBLIGATIONS	43,542.32	66,276.67
		TOTAL LIABILITIES	46,165.34	64,874.67
FUND BALANCE				
25	6302	REVENUES CONTROL	-7,345.85	-220,986.63
25	7602	EXPENDITURES CONTROL	25,675.63	84,086.10
25	8753	ASSIGNED-PURCH OBL - CURRENT	-43,542.32	-66,276.67
		TOTAL FUND BALANCE	-25,212.54	-203,177.20
		TOTAL LIABILITIES + FUND BALANCE	20,952.80	-138,302.53

BALANCE SHEET FOR 2025 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	-43,739.61
		TOTAL ASSETS	.00	-43,739.61
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-43,900.00
31	7602	EXPENDITURES CONTROL	.00	87,639.61
		TOTAL FUND BALANCE	.00	43,739.61
		TOTAL LIABILITIES + FUND BALANCE	.00	43,739.61

BALANCE SHEET FOR 2025 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	447,390.59	775,444.26
		TOTAL ASSETS	447,390.59	775,444.26
FUND BALANCE				
	32	6302 REVENUES CONTROL	-447,390.59	-876,723.59
	32	7602 EXPENDITURES CONTROL	.00	101,279.33
		TOTAL FUND BALANCE	-447,390.59	-775,444.26
		TOTAL LIABILITIES + FUND BALANCE	-447,390.59	-775,444.26

BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-177,423.17	334,152.55
	TOTAL ASSETS		-177,423.17	334,152.55
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	-26,730.13	-26,730.13
36	7603	PURCHASE OBLIGATIONS	-203,319.52	214,272.57
	TOTAL LIABILITIES		-230,049.65	187,542.44
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-141,599.44
36	7602	EXPENDITURES CONTROL	204,153.30	1,023,932.97
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-1,189,755.95
36	8753	ASSIGNED-PURCH OBL - CURRENT	203,319.52	-214,272.57
	TOTAL FUND BALANCE		407,472.82	-521,694.99
	TOTAL LIABILITIES + FUND BALANCE		177,423.17	-334,152.55

BALANCE SHEET FOR 2025 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-124,017.42	-581,142.06
		TOTAL ASSETS	-124,017.42	-581,142.06
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	124,017.42	581,142.06
		TOTAL FUND BALANCE	124,017.42	581,142.06
		TOTAL LIABILITIES + FUND BALANCE	124,017.42	581,142.06

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BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	6,095.23	-91,823.54
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,751.97
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	49,701.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	94,105.00
51	65410	Funded OPEB Asset	.00	7,524.00
	TOTAL ASSETS		6,095.23	83,258.43
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-466,369.00
51	7603	PURCHASE OBLIGATIONS	-74,523.70	327,292.84
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-124,094.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-108,429.00
	TOTAL LIABILITIES		-74,523.70	-371,599.16
FUND BALANCE				
51	6302	REVENUES CONTROL	-113,523.84	-357,466.18
51	7602	EXPENDITURES CONTROL	107,428.61	449,289.72
51	8712	UNRESTRICTED NET ASSETS	.00	31,031.00
51	8737P	RESTRICTED - OTHER	.00	547,562.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-31,031.00
51	8739I	INVENTORIES	.00	-23,751.97
51	8753	ASSIGNED-PURCH OBL - CURRENT	74,523.70	-327,292.84
	TOTAL FUND BALANCE		68,428.47	288,340.73
TOTAL LIABILITIES + FUND BALANCE			-6,095.23	-83,258.43

BALANCE SHEET FOR 2025 5

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	18,000.00	18,000.00
		TOTAL ASSETS	18,000.00	18,000.00
FUND BALANCE				
	52	6302 REVENUES CONTROL	-18,000.00	-18,000.00
		TOTAL FUND BALANCE	-18,000.00	-18,000.00
		TOTAL LIABILITIES + FUND BALANCE	-18,000.00	-18,000.00

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BALANCE SHEET FOR 2025 5

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	273,990.01
80	6211	LAND IMPROVEMENTS	.00	245,970.85
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-237,653.87
80	6221	BUILDING & BUILDING IMPROVEMTS	.00	32,171,177.95
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-4,147,926.65
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-11,760.00
80	6241	VEHICLES	.00	2,598,221.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,493,898.21
80	6251	GENERAL EQUIPMENT	.00	106,913.81
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-51,601.96
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,698,058.69
80	6281	INTANGIBLE ASSETS	.00	110,771.98
	TOTAL ASSETS		.00	34,287,463.60
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-73,595.20
	TOTAL LIABILITIES		.00	-73,595.20
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	14,000.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-34,211,289.40
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
	TOTAL FUND BALANCE		.00	-34,213,868.40
	TOTAL LIABILITIES + FUND BALANCE		.00	-34,287,463.60

BALANCE SHEET FOR 2025 5

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	130,876.07
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-91,262.93
		TOTAL ASSETS	.00	39,613.14
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-39,613.14
		TOTAL FUND BALANCE	.00	-39,613.14
		TOTAL LIABILITIES + FUND BALANCE	.00	-39,613.14

** END OF REPORT - Generated by Lorri Bartley **